

IOWA ACCOUNTANCY EXAMINING BOARD

Initial CPA Application for Licensure

CHECKLIST:

- ☐ Your name appears on the “CPA Passing List”. If it is not, we will return your application as we **can not process** your application until your name is on this list. This indicates that we have received your CPA Exam file from CPA Exam Services. The list is located on our web site at www.plb.iowa.gov .
- ☐ You have taken and passed the **Professional Ethics: AICPA’s Comprehensive Exam**. It may be purchased at www.aicpa.org. If you recently passed it, please attach the course certificate.
- ☐ If it has been 3 or more years from your CPA examination pass date, you must also report 120 hours of CPE. (See CPE REPORTING FORM on the website)
- ☐ One year of accounting experience is required and must be verified by an actively licensed CPA.
- ☐ CPA applicants who plan to supervise attest or sign or authorize someone to sign the accountant’s report for a firm must complete the portion of the application for ATTEST QUALIFICATION.
- ☐ Any transcripts that were not sent to CPA Examination Services. Verification of 150 semester hours must be submitted. CPA Examination Services will forward any transcripts that you sent to them. If you had courses that were in progress, you will need to provide an updated original transcript to the Board.

Initial registration fee \$100
If applying for Attest an additional fee \$100

Please DO NOT print double sided. The payment page must be destroyed due to the confidentiality.

This application must be filled out in its entirety.

Complete applications and payment should be sent to:
Iowa Accountancy Examining Board
200 E. Grand, Suite 350
Des Moines, IA 50309

CPA INITIAL APPLICATION

I hereby affirm/attest that all information provided on this entire application is true and correct to the best of my knowledge.

Signed: _____

Date: ____/____/20____

I wish my name to appear on my certificate or license as follows:

Final Exam Pass Date:

Name: _____
First Middle Last

Have you ever been known by a name(s) other than the one shown above (i.e. maiden name)? Yes No

If yes, what name(s) _____

Mailing Address:

(Cannot be a PO Box)

Street

City

State

Zip code

Phone

Daytime Telephone: (____) ____ - ____ Ext _____

You must satisfy one of the following*:

- ☐ I documented at least 150 credit hours at the time I applied for the examination.
- ☐ I am providing updated transcripts to document at least 150 credit hours.

****failure to have 150 credit hours documented will delay your application***

Have you ever:

- a. been convicted of a felony in any state, federal, or foreign jurisdiction? yes no
- b. been convicted of any other criminal offense in any state federal, or foreign jurisdiction, other than a traffic offense or simple misdemeanor? yes no
- c. had an initial or renewal application for a professional license of any type denied or refused? yes no
- d. had a professional license or authority to practice of any kind revoked, suspended, cancelled, or otherwise disciplined by a licensing board or agency of any state, a federal agency, or the PCAOB? yes no
- e. had a practice privilege revoked, suspended, or otherwise terminated by any state licensing authority?
yes no
- f. surrendered a professional license of any type to resolve a disciplinary investigation or proceeding in any jurisdiction?
yes no

If you answered "yes" to any of the above questions please attach a narrative description of the details and submit copies of the orders or other records that document the event and the current status of the matter.

VERIFICATION OF EXPERIENCE

1. Experience shall include providing any type of service or advice involving the use of accounting, attest (CPA), compilation, management advisory, financial advisory, tax or consulting skills. Experience may be gained through employment in government, industry, academia, or public practice.
2. One year of experience shall consist of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services outlined above. Experience may be gained in more than one employment situation, including an internship.
3. Teaching experience shall be in the employment of an institution of higher education and shall include teaching a minimum of 24 semester hours of accounting courses for which the course participants receive credit on an official transcript. Teaching of noncredit continuing education courses shall not qualify.
4. All experience shall be verified by an active licensee with direct supervisory control over the applicant OR if the applicant is not supervised by a licensee then it may be verified by an active CPA licensee.
5. If you are seeking attest you may skip this section and only complete the attest qualification section of this application.

PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Print Name	
				Signature	
				Cert/License # State	

PERIOD				Name & Address of Employer or Firm Signature of Verifying Licensee	Complete work description Do NOT give a job title
FROM		TO			
MO	YR	MO	YR		
# OF HOURS				Print Name	
				Signature	
				Cert/License # State	

Separate letters verifying employment may be submitted with this form in lieu of original signatures required above. A complete work description must still be included.

APPLICATION FOR ATTEST QUALIFICATION

6.1(4) CPAs who are responsible for supervising attest services for a CPA firm or who sign or authorize someone to sign the accountant's report on the financial statements on behalf of a CPA firm shall satisfy the experience or competency requirements established by nationally recognized professional standards that are applicable to the attest services performed and shall, at a minimum, satisfy the experience requirements of rule 193A-6.2(542).

QUALIFYING EXPERIENCE

An applicant seeking qualification as an attest CPA shall have at a minimum two years of full-time or part-time equivalent experience and includes no fewer than 4,000 hours, at least 2,000 of which shall be providing attest services under the supervision of one or more CPAs responsible for supervising attest services on behalf of a CPA firm that holds a permit to practice. Qualifying experience must be signed by an active CPA that attests that you have worked under his or her supervision and have met the requirements outlined below.

EXPERIENCE SHALL INCLUDE ALL OF THE FOLLOWING:

- Experience in applying a variety of AUDITING procedures and techniques to usual and customary financial transactions recorded in accounting records.
- Experience in preparation of AUDIT work papers covering examination of the accounts usually found in accounting records.
- Experience in the planning of the program of AUDIT work including the selection of the procedures to be followed.
- Experience in the preparation of written explanations and comments on the findings of the examination on the content of the accounting records.
- Experience in the preparation and analysis of financial statements together with the explanation and notes thereon.

PERIOD				Number of total hours	Number of attest hours	Name& Address of Employer or Firm
FROM		TO				
MO	YR	MO	YR			

Separate letters verifying employment may be submitted with this application.

I hereby attest that the individual named in this application worked under my supervision and has met all of the experience requirements outlined above.

Printed Name

Signature

Certificate Number

State

Date signed

PAYMENT INFORMATION*(This page will be destroyed after processing.)*☐ **Check**

Payment Amount \$ _____

☐ **VISA, MASTERCARD or DISCOVER (Circle One)**

Card Number _____ - _____ - _____ - _____

Name of Cardholder _____

Expiration (Month/Year) ____/____

Signature of Cardholder _____

Phone Number (____) ____ - ____ ext _____

REQUIRED FOR PROCESSING

Email Address: _____

Date of Birth ____/____/____

Social Security Number of Licensee: _____

Privacy Act Notice: Disclosure of your Social Security Number on this license application is required by 42 U.S.C. § 666(a)(13), Iowa Code §§ 261.126(1), 252D.8(1), 272J.8(1) and 193 IAC 4.4. The number will be used in connection with the collection of child support obligations, college student loan obligations, and debts owed to the state of Iowa, and as an internal means to accurately identify licensees, and may also be shared with taxing authorities as allowed bylaw including Iowa Code § 421.18. The Social Security Number will also be shared on a confidential basis with the National Association of State Boards of Accountancy, pursuant to Iowa Code § 542.4(7), solely for use in a national database of licensees.

Updated 2016

_____ I am a veteran, as defined in Iowa Code section 35.1(2). I have attached documentation to verify my status as a veteran. Please consider my application under the veteran reciprocity provisions of 193 Iowa Administrative Code 14.3.